IN THE HIGH COURT OF JUDICATURE, ANDHRA PRADESH
AT HYDERABAD

(Special Original Jurisdiction)

THURSDAY, THE TWENTY NINETH DAY OF JULY
TWO THOUSAND AND FOUR

PRESENT

THE HON'BLE Mr. JUSTICE BILAL NAZKI

and
THE HON'BLE Mr. JUSTICE S.ANANDA REDDY

WRIT PETITION NO : 13315 of 2004

Between:

M/s Hindustan Lever Limited, Moosapet, Hyderabad, rep.by its Manager(Sales Tax-Appeals), Mr.Y.Mani.

..... PETITIONER

AND

1 The Assistant Commissioner (CT), Hyderabad Rural Division, Hyderabad.
2 The Appellate Deputy Commissioner (CT), Hyderabad Rural Division, Hyderabad.
3 The Additional Commissioner (CT) Legal, Andhra Pradesh, Nampally, Hyderabad.

.....RESPONDENTS

Petition under Article 226 of the Constitution of India praying that in the circumstances stated in the Affidavit filed herein the High Court will be pleased to issue a Writ of Certiorari or any other appropriate Writ or order or direction quashing the order of the 3rd respondent in CCT's Ref.No.LIII(3)/1171/2004 dated 12-7-2004 refusing to grant stay of collection of balance disputed tax of Rs.48,35,395/- for the assessment year 2001-02 as arbitrary and unjustified and consequently restrain the 1st respondent from taking any coercive steps for recovery of disputed tax pending disposal of the appeal before the 2nd respondent and pass such other order or orders as the Hon'ble court may deem fit and proper in the circumstances of the case.

Counsel for the Petitioner: Mr.S.DWARAKANATH

Counsel for the Respondent No.:THE GP FOR COMMERCIAL TAXES

The Court made the following :

ORAL ORDER:

(per The Honourable Sri Justice Bilal Nazki)

Heard the learned counsel for parties and with their consent, the Writ Petition is disposed of at this stage.

The total balance according to the respondents was Rs. 87,63,874/-. Appeal is pending. During the pendency of the appeal, stay application was moved, which has been dismissed. The petitioner submits that out of the amount claimed as balance by the respondents, the petitioner has deposited an amount of Rs. 39,28,479-00. In that view of the matter, half of the balance claimed by the respondents has been paid by the petitioner. We are told that the appeal has been finally heard and reserved for judgment on 17.7.2004. In this view of the matter, we set aside the order of the authority-below and grant stay till the disposal of the appeal by the second respondent.

The Writ Petition is disposed of accordingly. No costs.

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BILAL NAZKI, J.

29.7.2004.

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S.ANANDA REDDY, J.

VR.

NOTE:

Issue cc within two days.

(BO)

VR

To

1 The Assistant Commissioner (CT), Hyderabad Rural Division, Hyderabad.
2 The Appellate Deputy Commissioner (CT), Hyderabad Rural Division, Hyderabad.
3 The Additional Commissioner (CT) Legal, Andhra Pradesh, Nampally, Hyderabad.

4. Two CCs to Govt. Pleader for Commercial Taxes, High Court Bldgs., Hyderabad. (OUT).

5. Two CD copies.